ID: CCA-819144-08 Number: **200907030** Release Date: 2/13/2009

Office:

UILC: 6063.00-00

From:

Sent: Tuesday, August 19, 2008 11:44 AM

To:

Cc:

Subject: RE: Notice 2004-8 and LLCs

I think that the operating agreement would be irrelevant if the person who signed was not a "partner" as required by the statute. The operating agreement cannot repeal the statute.